



3014 (02-09-04)

ANNUAL REPORT

OF

Name: WHITING MUNICIPAL WATER & SEWER UTILITY

Principal Office: 3600 WATER STREET
STEVENS POINT, WI 54481-5866

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WHITING MUNICIPAL WATER & SEWER UTILITY**Utility Address:** 3600 WATER STREET
STEVENS POINT, WI 54481-5866**When was utility organized?** 1/1/1965**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: DEBI A LUTZ**Title:** VILLAGE CLERK-TREASURER**Office Address:**3600 WATER STREET
STEVENS POINT, WI 54481-5866**Telephone:** (715) 341 - 2742**Fax Number:** (715) 341 - 6848**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR MIKE LAKE CPA**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP
401 FIFTH STREET, SUITE 339
WAUSAU, WI 54403**Telephone:** (715) 842 - 3324**Fax Number:** (715) 842 - 8146**E-mail Address:** MLAKE@VIRCHOWKRAUSE.COM

President, chairman, or head of utility commission/board or committee:

Name: MR JERRY WALTERS**Title:** CHAIRMAN**Office Address:**3600 WATER STREET
STEVENS POINT, WI 54481**Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR MIKE LAKE CPA**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP
401 FIFTH STREET, SUITE 339
WAUSAU, WI 54403**Telephone:** (715) 842 - 3324**Fax Number:** (715) 842 - 8146**E-mail Address:** MLAKE@VIRCHOWKRAUSE.COM**Date of most recent audit report:** 3/1/2001**Period covered by most recent audit:** 1/1/2000 TO 12/31/2000

Names and titles of utility management including manager or superintendent:

Name: MR JEFF SCHLEGEL**Title:** SUPERINTENDENT**Office Address:**3600 WATER STREET
STEVENS POINT, WI 54481-5866**Telephone:** (715) 341 - 2742**Fax Number:** (715) 341 - 6848**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:MS RALPH BRILLOWSKI, MEMBER
MR JERRY COURTNEY, MEMBER
MR KIM HOPPENRATH, MEMBER
MR FRANK KRUSH, MEMBER
MR JERRY WALTERS, CHAIRMAN

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	552,480	550,745	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	283,250	281,677	2
Depreciation Expense (403)	153,137	149,899	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	51,723	52,027	5
Total Operating Expenses	488,110	483,603	
Net Operating Income	64,370	67,142	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	64,370	67,142	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	49,836	33,629	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	49,836	33,629	
Total Income	114,206	100,771	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	114,206	100,771	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	3,580	14
Amortization of Debt Discount and Expense (428)	3,213	2,417	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	69,940	62,991	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)		0	19
Total Interest Charges	73,153	68,988	
Net Income	41,053	31,783	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	358,444	326,661	20
Balance Transferred from Income (433)	41,053	31,783	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	399,497	358,444	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INCOME FROM SPECIAL ASSESSMENTS	1,930	5
INCOME FROM INVESTMENTS	47,906	6
Total (Acct. 419):	49,836	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	335,133	0	217,347	0	552,480	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	1,539				1,539	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	333,594	0	217,347	0	550,941	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	62,171		62,171	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	62,171		62,171	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	124,342	0	124,342	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,797,808	5,608,620	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,041,504	1,935,590	2
Net Utility Plant	3,756,304	3,673,030	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	30,006	36,120	6
Special Funds (125)	65,760	314,756	7
Total Other Property and Investments	95,766	350,876	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	40,842	49,797	8
Temporary Cash Investments (132)	795,030	422,414	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	99,217	108,173	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	13,075	14
Materials and Supplies (150)	16,054	15,008	15
Prepayments (165)	1,056	1,056	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	952,199	609,523	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	17,979	21,192	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	18,962	20
Total Deferred Debits	17,979	40,154	
Total Assets and Other Debits	4,822,248	4,673,583	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	651,306	651,306	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	399,497	358,444	23
Total Proprietary Capital	1,050,803	1,009,750	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	1,422,010	1,410,175	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,422,010	1,410,175	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	12,560	13,322	28
Payables to Municipality (233)	39,305	0	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	43,698	43,698	31
Interest Accrued (237)	42,892	37,145	32
Other Current and Accrued Liabilities (238)	1,816	3,920	33
Total Current and Accrued Liabilities	140,271	98,085	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	37
Injuries and Damages Reserve (262)		0	38
Pensions and Benefits Reserve (263)		0	39
Miscellaneous Operating Reserves (265)		0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,209,164	2,155,573	41
Total Liabilities and Other Credits	4,822,248	4,673,583	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,844,188	2,953,620	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,844,188	2,953,620	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	675,277	1,366,227	0	0	10
Total Accumulated Provision	675,277	1,366,227	0	0	
Net Utility Plant	2,168,911	1,587,393	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	615,215	1,320,375			1,935,590	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	66,903	86,234			153,137	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,284	(1,284)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	402	402			804	10
Other credits (specify):						11
					0	12
Total credits	68,589	85,352	0	0	153,941	13
Debits during year						14
Book cost of plant retired	8,527	39,500			48,027	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	8,527	39,500	0	0	48,027	19
Balance End of Year	675,277	1,366,227	0	0	2,041,504	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.43%	2.94%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	12,040	11,256	2
Sewer utility	4,014	3,752	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	16,054	15,008	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Debt discount-bond anticipation notes	1,524	428	0	1
Unamortized debt discount	1,689	428	17,979	2
Total			17,979	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	651,306	1
Changes during year (explain):		
NONE		2
Balance end of year	651,306	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
STATE TRUST FUND LOAN	01/10/1999	03/15/2008	5.25%	81,300	1
STATE TRUST FUND LOAN	11/10/1999	03/15/2008	5.25%	78,149	2
STATE TRUST FUND LOAN	03/15/2000	03/15/2010	5.25%	554,035	3
GO REFUNDING BONDS	03/01/1999	03/01/2019	3.90%	708,526	4
Total for Account 223				<u>1,422,010</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	43,698	1
Accruals:		
Charged water department expense	47,485	2
Charged electric department expense		3
Charged sewer department expense	4,238	4
Other (explain):		
NONE		5
Total Accruals and other credits	51,723	
Taxes paid during year:		
County, state and local taxes	43,698	6
Social Security taxes	7,336	7
PSC Remainder Assessment	689	8
Other (explain):		
NONE		9
Total payments and other debits	51,723	
Balance end of year	43,698	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
ADVANCES	37,145	69,940	64,193	42,892	2
Subtotal	37,145	69,940	64,193	42,892	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	37,145	69,940	64,193	42,892	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,078,099	0	0	1,077,474	0	2,155,573	1
Add credits during year:							
For Services	6,356			6,433		12,789	2
For Mains	16,688			21,914		38,602	3
Other (specify):							
HYDRANTS	2,200					2,200	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,103,343	0	0	1,105,821	0	2,209,164	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	579,015					579,015	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLE	30,006	2
Total (Acct. 124):	30,006	
Special Funds (125):		
BOND ANTICIPATION NOTE INVESTMENTS	40,249	3
REPLACEMENT FUND INVESTMENTS	18,891	4
STATE TRUST FUND PROCEEDS	6,620	5
Total (Acct. 125):	65,760	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	40,066	7
Electric		8
Sewer (Regulated)	59,151	9
Other (specify):		
NONE		10
Total (Acct. 142):	99,217	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		14
Total (Acct. 145):	0	
Prepayments (165):		
PREPAID INSURANCE	1,056	15
Total (Acct. 165):	1,056	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO TID	1,444	18
DUE TO GENERAL FUND	37,861	19
Total (Acct. 233):	39,305	
Other Deferred Credits (253):		
NONE		20
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,807,629	0	2,889,027	0	5,696,656	1
Materials and Supplies	11,648	0	3,883	0	15,531	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	645,246	0	1,343,301	0	1,988,547	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,090,721	0	1,091,647	0	2,182,368	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,083,310	0	457,962	0	1,541,272	
Net Operating Income	77,287	0	(12,917)	0	64,370	8
Net Operating Income as a percent of						
Average Net Rate Base	7.13%	N/A	-2.82%	N/A	4.18%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	651,306	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	378,970	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,030,276	
Net Income		
Net Income	41,053	5
Percent Return on Proprietary Capital	3.98%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 23, 2001

Ms. Debi A. Lutz, Village Clerk-Treasurer
Whiting Municipal Water and Sewer Utility
3600 Water Street
Stevens Point, WI 54481-5866

2000 Analytical Review DWCCA-6530-ELE

Dear Ms. Lutz:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. On Page F-19, \$37,861 is reported in Account 233, described as "due to general fund." Please provide more detail to describe this amount and follow this procedure in the future.
2. On Page W-5, \$17,826 is reported as power used for pumping expense. If we divide that amount by 6 cents (the state-wide average cost of a kWh) the result is 297,100 kWh. Please explain the 62,313 kWh used for pumping reported on Page W-10.
3. In the annual report you indicated -1 percent for unaccounted water. This is impossible, since it indicates that more water was sold than was supplied to the distribution system. There are a number of possible reasons for the negative number, some of which include; slow meters measuring supply, fast meters used for billing and overestimating the water flushed and/or other utility use.

Over the last four years you reported to have tested no meters in the annual report. No testing of your 1½-inch and larger meters is in violation of Wis. Admin. Code § PSC 185.76. Customer billing meters typically run slow as their use increases and if this is the case your unaccounted water problem is compounded.

The numbers you have reported do not give us an accurate picture of the water usage at Whiting Municipal Water and Sewer Utility. Please explain the negative report of unaccounted water and send us a plan on how the utility will become compliant with § PSC 185.76 by testing its water meters.

4. Enclosed is our calculation of the Public Fire Protection Service charge. The difference between our calculation and the amount reported on Page W-4 is an overcharge of \$381. Please use our method of calculation in the future.

FINANCIAL SECTION FOOTNOTES

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Response received 9/28/01 from Robert Schuettpelz, VK:

1. wages and debt payment
 2. correct total, including Kimberly Clark pumps: 310,596 kWh
 3. 1,740,000 gallons used for main flush and regeneration should not have been deducted as it was not in original pumping total. We look into cause of water loss. Utility will provide plan on meter testing.
 4. They included supply mains in PFP calculation.
- ele
-

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	321,193	1
Total Sales of Water	321,193	
Other Operating Revenues		
Forfeited Discounts (470)	539	2
Miscellaneous Service Revenues (471)	150	3
Rents from Water Property (472)	11,712	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,539	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	13,940	
Total Operating Revenues	335,133	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	24,234	8
Pumping Expenses (620-625)	21,447	9
Water Treatment Expenses (630-635)	13,229	10
Transmission and Distribution Expenses (640-655)	27,527	11
Customer Accounts Expenses (901-904)	9,558	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	47,463	14
Total Operation and Maintenance Expenses	143,458	
Other Operating Expenses		
Depreciation Expense (403)	66,903	15
Amortization Expense (404-407)		16
Taxes (408)	47,485	17
Total Other Operating Expenses	114,388	
Total Operating Expenses	257,846	
NET OPERATING INCOME	77,287	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	591	32,344	69,467	4
Commercial	53	17,036	8,678	5
Industrial	7	371,042	183,028	6
Total Metered Sales to General Customers (461)	651	420,422	261,173	
Private Fire Protection Service (462)	1		216	7
Public Fire Protection Service (463)	1		56,025	8
Other Sales to Public Authorities (464)	4	2,458	3,779	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	657	422,880	321,193	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	56,025	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	56,025	
Forfeited Discounts (470):		
Customer late payment charges	539	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	539	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS	150	7
Total Miscellaneous Service Revenues (471)	150	
Rents from Water Property (472):		
RENTAL OF TOWER	11,712	8
Total Rents from Water Property (472)	11,712	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,539	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	1,539	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	12,292	1
Purchased Water (601)	2,600	2
Operation Supplies and Expenses (602)	9,342	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	24,234	
PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	17,826	7
Operation Supplies and Expenses (623)	1,529	8
Maintenance of Pumping Plant (625)	2,092	9
Total Pumping Expenses	21,447	
WATER TREATMENT EXPENSES		
Operation Labor (630)	5,320	10
Chemicals (631)	562	11
Operation Supplies and Expenses (632)	7,164	12
Maintenance of Water Treatment Plant (635)	183	13
Total Water Treatment Expenses	13,229	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	12,372	14
Operation Supplies and Expenses (641)	12,487	15
Maintenance of Distribution Reservoirs and Standpipes (650)	411	16
Maintenance of Mains (651)	750	17
Maintenance of Services (652)	578	18
Maintenance of Meters (653)	54	19
Maintenance of Hydrants (654)	875	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	27,527	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	779	22
Accounting and Collecting Labor (902)	8,779	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	9,558	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	9,582	27
Office Supplies and Expenses (921)	3,803	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	12,185	30
Property Insurance (924)		31
Injuries and Damages (925)	2,965	32
Employee Pensions and Benefits (926)	14,300	33
Regulatory Commission Expenses (928)	843	34
Miscellaneous General Expenses (930)	455	35
Transportation Expenses (933)	3,330	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	47,463	
Total Operation and Maintenance Expenses	143,458	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		43,698	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	METER COST	298	2
Net property tax equivalent		43,400	
Social Security	50/50	3,668	3
PSC Remainder Assessment	BASED ON REVENUES	417	4
Other (specify): NONE			5
Total tax expense		47,485	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Portage				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.208208				3
County tax rate	mills		5.554023				4
Local tax rate	mills		2.009472				5
School tax rate	mills		9.562167				6
Voc. school tax rate	mills		1.694634				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.028504				10
Less: state credit	mills		1.480894				11
Net tax rate	mills		17.547610				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		2.009472				14
Combined School Tax Rate	mills		11.256801				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		13.266273				17
Total Tax Rate	mills		19.028504				18
Ratio of Local and School Tax to Total	dec.		0.697179				19
Total tax net of state credit	mills		17.547610				20
Net Local and School Tax Rate	mills		12.233825				21
Utility Plant, Jan. 1	\$	2,771,072	2,771,072				22
Materials & Supplies	\$	21,565	21,565				23
Subtotal	\$	2,792,637	2,792,637				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,792,637	2,792,637				26
Assessment Ratio	dec.		0.960555				27
Assessed Value	\$	2,682,481	2,682,481				28
Net Local & School Rate	mills		12.233825				29
Tax Equiv. Computed for Current Year	\$	32,817	32,817				30
Tax Equivalent per 1994 PSC Report	\$	43,698					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	43,698					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	227,360		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	16,780		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	244,140	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	327,628		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	165,682		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,810		20
Total Pumping Plant	496,120	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	186,622		22
Water Treatment Equipment (332)	554,160		23
Total Water Treatment Plant	740,782	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,388		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			227,360	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			16,780	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	244,140	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			327,628	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	1,800		163,882	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,810	20
Total Pumping Plant	1,800	0	494,320	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			186,622	22
Water Treatment Equipment (332)			554,160	23
Total Water Treatment Plant	0	0	740,782	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,388	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	68,760		26
Transmission and Distribution Mains (343)	851,122	16,689	27
Fire Mains (344)	0		28
Services (345)	120,402	6,453	29
Meters (346)	50,645	1,392	30
Hydrants (348)	106,107	11,160	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,198,424	35,694	
GENERAL PLANT			
Land and Land Rights (389)	200		33
Structures and Improvements (390)	46,364		34
Office Furniture and Equipment (391)	2,241		35
Computer Equipment (391.1)	12,796		36
Transportation Equipment (392)	19,157		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	3,062		39
Laboratory Equipment (395)	3,106		40
Power Operated Equipment (396)	132		41
Communication Equipment (397)	261		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	2,465		44
Other Tangible Property (399)	1,821	45,950	45
Total General Plant	91,605	45,950	
Total utility plant in service directly assignable	2,771,071	81,644	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,771,071	81,644	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			68,760	26
Transmission and Distribution Mains (343)			867,811	27
Fire Mains (344)			0	28
Services (345)			126,855	29
Meters (346)	586		51,451	30
Hydrants (348)	5,241		112,026	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	5,827	0	1,228,291	
GENERAL PLANT				
Land and Land Rights (389)			200	33
Structures and Improvements (390)			46,364	34
Office Furniture and Equipment (391)			2,241	35
Computer Equipment (391.1)			12,796	36
Transportation Equipment (392)			19,157	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)	900		2,162	39
Laboratory Equipment (395)			3,106	40
Power Operated Equipment (396)			132	41
Communication Equipment (397)			261	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			2,465	44
Other Tangible Property (399)			47,771	45
Total General Plant	900	0	136,655	
Total utility plant in service directly assignable	8,527	0	2,844,188	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	8,527	0	2,844,188	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			29,108	29,108	1
February			28,697	28,697	2
March			29,430	29,430	3
April			29,457	29,457	4
May			51,212	51,212	5
June			34,805	34,805	6
July			40,009	40,009	7
August			39,199	39,199	8
September			33,804	33,804	9
October			31,819	31,819	10
November			37,314	37,314	11
December			36,105	36,105	12
Total for year	0	0	420,959	420,959	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				420,959	16
Less: Water sold				422,880	17
Losses and unaccounted for				(1,921)	18
Percent unaccounted for to the nearest whole percent (%)				-0%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
village and VK looking into reason more water is sold than pumped. ele					
Maximum gallons pumped by all methods in any one day during reporting year				1,745	21
Date of maximum: 5/5/2000					22
Cause of maximum:					23
warm weather					
Minimum gallons pumped by all methods in any one day during reporting year				933	24
Date of minimum: 2/4/2000					25
Total KWH used for pumping for the year				310,596	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WHITING	1	95	16	864,000	Yes	1
WHITING-KIMBERLY CLARK	5	99	16	780,000	Yes	2
WHITING-KIMBERLY CLARK	6	99	16	780,000	Yes	3
WHITING	7	90	16	864,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	5	7	1
Location	ELM STREET	1ST STREET	ELM STREET	2
Purpose	P	P	P	3
Destination	T	D	T	4
Pump Manufacturer	LAYNE	LAYNE	GOULDS	5
Year Installed	1964	1990	1998	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	600	600	8
Pump Motor or Standby Engine Mfr	US	US	US	9
Year Installed	1964	1994	1998	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	60	50	40	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	GRAVELWELL			14
Location	1ST STREET			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1990			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	600			21
Pump Motor or Standby Engine Mfr	US			22
Year Installed	1994			23
Type	ELECTRIC			24
Horsepower	60			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		4
			5
Year constructed	1965		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	98		10
			11
Total capacity in gallons	250,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	935	0	0	0	935	1
A	D	6.000	43,954	1,369	0	0	45,323	2
M	D	6.000	2,313	0	0	0	2,313	3
P	D	6.000	1,264		0	0	1,264	4
A	D	8.000	6,767	0	0	0	6,767	5
M	D	8.000	1,329	0	0	0	1,329	6
P	S	8.000	485	0	0	0	485	7
A	D	10.000	919	0	0	0	919	8
M	S	10.000	478	0	0	0	478	9
A	D	12.000	18,207	0	0	0	18,207	10
A	S	12.000	243	0	0	0	243	11
A	T	12.000	40	0	0	0	40	12
M	D	12.000	10,648	0	0	0	10,648	13
Total Within Municipality			87,582	1,369	0	0	88,951	
Total Utility			87,582	1,369	0	0	88,951	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.750	544	0	0	0	544		1
M	1.000	78	14	0	0	92		2
M	1.500	7	0	0	0	7		3
M	2.000	4	0	0	0	4		4
M	3.000	1	0	0	0	1		5
M	4.000	4	0	0	0	4		6
M	6.000	4	0	0	0	4		7
M	8.000	1	0	0	0	1		8
Total Utility		643	14	0	0	657	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	633	6	6	0	633	0	1
1.000	18	5	5	0	18	0	2
1.250	2	0	0	0	2	0	3
1.500	7	0	0	0	7	0	4
2.000	6	0	0	0	6	0	5
4.000	5	0	0	0	5	0	6
6.000	1	0	0	0	1	0	7
Total:	672	11	11	0	672	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	580	33	0	0	0	20	633	1
1.000	2	8	1	0	0	7	18	2
1.250	0	2	0	0	0	0	2	3
1.500	1	1	2	1	0	2	7	4
2.000	0	2	2	2	0	0	6	5
4.000	0	0	2	1	0	2	5	6
6.000	0	0	0	0	0	1	1	7
Total:	583	46	7	4	0	32	672	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	148	10	8		150	2
Total Fire Hydrants	148	10	8	0	150	
Flushing Hydrants						
	4				4	3
Total Flushing Hydrants	4	0	0	0	4	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	149
Number of distribution system valves end of year:	316
Number of distribution valves operated during year:	107

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

625 - KC plant maintenance decreased in 2000

Pumping and Purchased Water Statistics (Page W-10)

Per review response: 0 gallons for utility use (from 1,740), kWh should be 310,596 instead of 62,313 (include Kimberly Clark pumps). ele

Water Mains (Page W-15)

The entire amount for the addition of mains was financed by the developer

Water Services (Page W-16)

The developer financed 12 of the additions at \$4,356 the remaining 2 additions were financed by the customers \$2000

Meters (Page W-17)

Utility did not test any meters. This was discussed with the director of the utility, any further correspondence regarding this issue should be sent to the Village

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	216,006	1
Total Sewage Operating Revenues	216,006	
Other Operating Revenues		
Forfeited Discounts (631)	1,191	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	150	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	1,341	
Total Operating Revenues	217,347	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	75,673	8
Maintenance Expenses (831-834)	23,662	9
Customer Accounting & Collection Expenses (840-843)	11,067	10
Administrative and General Expenses (850-857)	29,390	11
Total Operation and Maintenance Expenses	139,792	
Other Operating Expenses		
Depreciation Expense (403)	86,234	12
Amortization Expense (404)		13
Taxes (408)	4,238	14
Total Other Operating Expenses	90,472	
Total Operating Expenses	230,264	
NET OPERATING INCOME	(12,917)	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	591	32,330	124,419	5
Commercial Revenues	53	17,036	50,514	6
Industrial Revenues	7	20,051	33,697	7
Revenues from Public Authorities	4	2,457	7,376	8
Total Measured Service to General Customers (622)	655	71,874	216,006	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	655	71,874	216,006	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
-------------	--	----------------------	---------------------	-----------------------

NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	1,191	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	<u>1,191</u>	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	<u>0</u>	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	<u>0</u>	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	<u>0</u>	
Miscellaneous Operating Revenues (635):		
MISCELLANEOUS	150	6
Total Miscellaneous Operating Revenues (635)	<u>150</u>	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	<u>0</u>	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	30,971	1
Power and Fuel for Pumping (821)	4,641	2
Power and Fuel for Aeration Equipment (822)	10,642	3
Chlorine (823)	4,567	4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)	4,100	6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	17,421	8
Transportation Expenses (828)	3,331	9
Rents (829)		10
Total Operation Expenses	75,673	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	8,031	11
Maintenance of Collection System Pumping Equipment (832)	2,401	12
Maintenance of Treatment and Disposal Plant Equipment (833)	8,390	13
Maintenance of General Plant Structures and Equipment (834)	4,840	14
Total Maintenance Expenses	23,662	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	8,779	15
Flat Rate Inspections (841)		16
Meter Reading (842)	2,288	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	11,067	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	114	19
Office Supplies and Expenses (851)	3,641	20
Outside Services Employed (852)	5,822	21
Insurance Expense (853)	2,965	22
Employees Pensions and Benefits (854)	14,143	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)	1,118	24
Miscellaneous General Expenses (856)	1,587	25
Rents (857)		26
Total Administrative and General Expenses	29,390	
Total Operation and Maintenance Expenses	139,792	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security	50/50	3,668	1
Local and School Tax Equivalent on Meters Charged by Water Department		298	2
PSC Remainder Assessment	BASES ON REVENUE-WATER	272	3
Other (specify):	60.5%-SEWER39.5%		
NONE			4
Total tax expense		4,238	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	124,580	6,566	6
Collecting Mains and Accessories (313)	730,129	21,913	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	854,709	28,479	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	32,680		12
Receiving Wells (322)	0	77,389	13
Electric Pumping Equipment (323)	34,946	16,866	14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	67,626	94,255	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	1,438		17
Structures and Improvements (331)	661,446		18
Preliminary Treatment Equipment (332)	4,356		19
Primary Treatment Equipment (333)	129,302		20
Secondary Treatment Equipment (334)	92,299		21
Advanced Treatment Equipment (335)	114,923		22
Chlorination Equipment (336)	35,109		23
Sludge Treatment and Disposal Equipment (337)	448,368		24
Plant Site Piping (338)	165,217		25
Flow Metering and Monitoring Equipment (339)	20,187		26
Outfall Sewer Pipes (340)	30,515		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			131,146	6
Collecting Mains and Accessories (313)			752,042	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	883,188	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			32,680	12
Receiving Wells (322)			77,389	13
Electric Pumping Equipment (323)	4,000		47,812	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	4,000	0	157,881	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			1,438	17
Structures and Improvements (331)	25,000		636,446	18
Preliminary Treatment Equipment (332)			4,356	19
Primary Treatment Equipment (333)			129,302	20
Secondary Treatment Equipment (334)			92,299	21
Advanced Treatment Equipment (335)			114,923	22
Chlorination Equipment (336)			35,109	23
Sludge Treatment and Disposal Equipment (337)			448,368	24
Plant Site Piping (338)			165,217	25
Flow Metering and Monitoring Equipment (339)			20,187	26
Outfall Sewer Pipes (340)			30,515	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	125,914		28
Total Treatment and Disposal Plant	1,829,074	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	4,747		31
Computer Equipment (372.1)	2,378		32
Transportation Equipment (373)	17,105		33
Other General Equipment (379)	48,796	45,951	34
Other Tangible Property (390)	0		35
Total General Plant	73,026	45,951	
Total utility plant in service directly assignable	2,824,435	168,685	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	2,824,435	168,685	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Other Treatment and Disposal Plant Equipment (341)			125,914	28
Total Treatment and Disposal Plant	25,000	0	1,804,074	
GENERAL PLANT				
Land and Land Rights (370)			0	29
Structures and Improvements (371)			0	30
Office Furniture and Equipment (372)			4,747	31
Computer Equipment (372.1)			2,378	32
Transportation Equipment (373)	2,500		14,605	33
Other General Equipment (379)	8,000		86,747	34
Other Tangible Property (390)			0	35
Total General Plant	10,500	0	108,477	
Total utility plant in service directly assignable	39,500	0	2,953,620	
Common Utility Plant Allocated to Sewer Department			0	36
Total utility plant in service	39,500	0	2,953,620	

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	754	14	0	0	768	3	1
Sewer	8.000	5	0	0	0	5		2
Total Utility		759	14	0	0	773	3	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
6.000	6,299	0	0	0	6,299	1
8.000	51,434	1,044	0	0	52,478	2
10.000	10,824	0	0	0	10,824	3
12.000	7,348	0	0	0	7,348	4
18.000	5,605	0	0	0	5,605	5
Total Utility	81,510	1,044	0	0	82,554	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

831 - increase in maintenance costs

Sewer Utility Plant in Service (Page S-07)

The addition of the lift station for \$77,389 was financed using a State Trust Fund Loan

The addition of pumping equipment was financed by the developers at a cost of \$16,866 as part of a new lift station which cost 25,000.

Sewer Services (Page S-09)

The developer financed 12 of the additions at \$4,356. The other two additions were financed by the customer at a cost of \$2,000

Sewer Mains (Page S-10)

Additional mains were financed by the developer at a cost of \$21,914
